

JOURNAL VOUCHER

Voucher No: JV-2025-0237

GL Entry (JE): JE2025\_0157

Date: 2025-12-31

Purpose: Record payroll expense and related withholdings

Entered by: Jack Lee, GL Accountant

Approved by: Elijah Abboud, Approver

| Account                    | Debit      | Credit     |
|----------------------------|------------|------------|
| 5100 – Salaries Expense    | 212,004.80 | 0.00       |
| 2200 – Payroll Liabilities | 0.00       | 40,521.07  |
| 1000 – Cash                | 0.00       | 171,483.73 |
| Total Debits: 212,004.80   |            |            |
| Total Credits: 212,004.80  |            |            |